

2001 Assembly Bill 769

Date of enactment: **March 22, 2002**

Date of publication\*: **April 5, 2002**

## 2001 WISCONSIN ACT 45

**AN ACT** to create 77.51 (4) (b) 3m., 77.51 (15) (b) 4m. and 218.0171 (2) (cq) of the statutes; **relating to:** sales tax on motor vehicles purchased after a consumer receives a refund under a new motor vehicle warranty.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 77.51 (4) (b) 3m. of the statutes is created to read:

77.51 (4) (b) 3m. If a person who purchases a motor vehicle presents a statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and the person presents the statement within 60 days from the date of receiving a refund under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued under s. 218.0171 (2) (cq), but not to exceed the gross receipts from the sale of the motor vehicle. This subdivision applies only to the first motor vehicle purchased by a person after receiving a refund under s. 218.0171 (2) (b) 2. b.

**SECTION 2.** 77.51 (15) (b) 4m. of the statutes is created to read:

77.51 (15) (b) 4m. If a person who purchases a motor vehicle presents a statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and the person presents the statement within 60 days from the date of

receiving a refund under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued under s. 218.0171 (2) (cq), but not to exceed the sales price of the motor vehicle. This subdivision applies only to the first motor vehicle purchased by a person after receiving a refund under s. 218.0171 (2) (b) 2. b.

**SECTION 3.** 218.0171 (2) (cq) of the statutes is created to read:

218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b., the manufacturer shall provide to the consumer a written statement that specifies the trade-in amount previously applied under s. 77.51 (4) (b) 3. or 3m. or (15) (b) 4. or 4m. toward the sales price of the motor vehicle having the nonconformity and the date on which the manufacturer provided the refund.

**SECTION 4. Initial applicability.**

(1) The treatment of section 218.0171 (2) (cq) of the statutes first applies to refunds that are made on the effective date of this subsection.

**SECTION 5. Effective date.**

(1) This act takes effect on the first day of the 2nd month beginning after publication.

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\* Section 991.11, WISCONSIN STATUTES 1999-00 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].